

Bullet Train Limited

System and Organization Controls (SOC) 2 Report

Flagsmith Platform

For the Period September 11, 2023 - December 11, 2023

Advantage PARTNERS

Table of Contents

SECTION I: INDEPENDENT SERVICE AUDITOR'S REPORT 5
SECTION II: MANAGEMENT'S ASSERTION 10
SECTION III: DESCRIPTION OF THE SYSTEM 13
SECTION IV: DESCRIPTION OF CRITERIA, SERVICE AUDITOR TESTING 27

Executive Summary

Bullet Train Limited - Flagsmith Platform

Scope	**Flagsmith Platform**
Period of Examination	September 11, 2023 to December 11, 2023
Subservice Providers	Amazon Web Services (AWS)
Opinion Result	Unqualified
Testing Exceptions	No Exceptions Noted
Complementary Subservice Organization Controls	Yes – See **Page 24**
Complementary User Entity Controls	Yes – See **Page 25**

Section I: Independent Service Auditor's Report



Advantage Partners
Seattle, WA

Section I: Independent Service Auditor's Report

Scope

We have examined the description of the system for Bullet Train Limited ("Flagsmith" or the "Service Organization") of its Flagsmith Platform throughout the period September 11, 2023 to December 11, 2023 (the "Description") based on the criteria for a description of a service organization's system in DC section 200, *2018 Description Criteria for a Description of a Service Organization's System in a SOC 2® Report* in AICPA*, Description Criteria* ("description criteria") and the suitability of the design and operating effectiveness of controls stated in the description throughout the period September 11, 2023 to December 11, 2023, to provide reasonable assurance that Flagsmith's service commitments and system requirements were achieved based on the trust services criteria relevant to security ("applicable trust services criteria") set forth in TSP section 100, *Trust Services Criteria for Security, Availability, Processing Integrity, Confidentiality, and Privacy (AICPA, Trust Services Criteria)*.

Flagsmith uses a subservice organization for cloud hosting services listed in **Section III**. The Description indicates that complementary user entity controls that are suitably designed and operating effectively are necessary, along with controls at Flagsmith, to achieve Flagsmith's service commitments and system requirements based on the applicable trust services criteria. The description presents Flagsmith's controls, the applicable trust services criteria, and the complementary user entity controls assumed in the design of Flagsmith's controls. Our examination did not include such complementary user entity controls and we have not evaluated the suitability of the design or operating effectiveness of such controls.

Service Organization's Responsibilities

The Service Organization is responsible for its service commitments and system requirements and for designing, implementing, and operating effective controls within the system to provide reasonable assurance that Service Organization's service commitments and system requirements were achieved. The Service Organization has provided the accompanying assertion, "Management's Assertion" in **Section II**, ("assertion") about the description and the suitability of design and operating effectiveness of controls stated therein. The Service Organization is also responsible for preparing the description and assertion, including the completeness, accuracy, and method of presentation of the description and assertion; providing the services covered

by the description; selecting the applicable trust services criteria and stating the related controls in the description; and identifying the risks that threaten the achievement of the service organization's service commitments and system requirements.

Service Auditor's Responsibility

Our responsibility is to express an opinion on the Description and on the suitability of the design and operating effectiveness of the controls stated in the Description based on our examination. Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA). Those standards require that we plan and perform our examination to obtain reasonable assurance about whether, in all material respects, the Description is presented in accordance with the description criteria, and the controls stated therein were suitably designed and operating effectively to provide reasonable assurance that the service organization's service commitments and system requirements were achieved based on the applicable trust services criteria. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

An examination of the description of a service organization's system and the suitability of the design and operating effectiveness of those controls involves the following:

- Obtaining an understanding of the system and the service organization's service commitments and system requirements;
- Assessing the risks that the description is not presented in accordance with the description criteria and that controls were not suitably designed;
- Performing procedures to obtain evidence about whether the description is presented in accordance with the description criteria;
- Performing procedures to obtain evidence about whether controls stated in the description were suitably designed to provide reasonable assurance that the service organization achieved its service commitments and system requirements based on the applicable trust services criteria;
- Evaluating the overall presentation of the description.

Our examination also included performing such other procedures as we considered necessary in the circumstances.

Service Auditor's Independence and Quality Control

We have complied with the independence and other ethical requirements of the Code of Professional Conduct established by the AICPA. We applied the statements on quality

control standards established by the AICPA, and accordingly, maintain a comprehensive system of quality control.

Inherent Limitations

The Description is prepared to meet the common needs of a broad range of report users and may not, therefore, include every aspect of the system that individual users may consider important to meet their informational needs.

There are inherent limitations in the effectiveness of any system of internal control, including the possibility of human error and the circumvention of controls.

Because of their nature, controls may not always operate effectively to provide reasonable assurance that the service organization's service commitments and system requirements are achieved based on the applicable trust services criteria. Also, the projection to the future of any conclusions about the suitability of the design and operating effectiveness of controls is subject to the risk that controls may become inadequate because of changes in conditions or that the degree of compliance with the policies or procedures may deteriorate.

Description of Tests of Controls

The specific controls we tested, and the nature, timing, and results of our tests are listed in **Section IV** of this report.

Opinion

In our opinion, in all material respects,

a. The Description fairly presents the Flagsmith Platform systems of Flagsmith that was designed and implemented throughout the period September 11, 2023 to December 11, 2023 in accordance with the description criteria.

b. The controls stated in the Description were suitably designed throughout the period September 11, 2023 to December 11, 2023, to provide reasonable assurance that Flagsmith's service commitments and system requirements would be achieved based on the applicable trust services criteria, if the controls operated effectively throughout that period and the subservice organizations and user entities applied the complementary controls assumed in the design of the Service Organization's controls throughout that period.

c. The controls stated in the Description operated effectively throughout the period September 11, 2023 to December 11, 2023, to provide reasonable assurance that Flagsmith's service commitments and system requirements were achieved based on the applicable trust services criteria, if complementary subservice

organization controls and user entity controls assumed in the design of the Service Organization's controls operated effectively throughout that period.

Restricted Use

This report, including the description of tests of controls and results thereof in **Section IV**, is intended solely for the information and use of Flagsmith, user entities of the in-scope services for Flagsmith's Flagsmith Platform systems during some or all of the period September 11, 2023 to December 11, 2023, business partners of Flagsmith subject to risks arising from interactions with Flagsmith system, practitioners providing services to such user entities and business partners, prospective user entities and business partners, and regulators who have sufficient knowledge and understanding of the following:

- The nature of the service provided by the Service Organization.
- How the Service Organization's system interacts with user entities, business partners, subservice organizations, and other parties.
- Internal control and its limitations.
- Complementary user entity controls and complementary subservice organization controls and how they interact with related controls at the Service Organization to achieve the Service Organization's commitments and system requirements.
- User entity responsibilities and how they may affect the user entity's ability to effectively use the Service Organization's services.
- The applicable trust services criteria.
- The risks that may threaten the achievement of the service organization's service commitments and system requirements and how controls address those risks.

This report is not intended to be, and should not, be used by anyone other than these specified parties.

Advantage Partners

January 19, 2024

Section II:
Management's Assertion

Section II: Management's Assertion

Flagsmith's Assertion

We have prepared the description of the Flagsmith Platform system in **Section III** of Flagsmith ("Service Organization") throughout the period September 11, 2023 to December 11, 2023 (the "period"), based on the criteria for a description of a service organization's system in DC section 200, *2018 Description Criteria for a Description of a Service Organization's System in a SOC 2® Report* ("description criteria"). The description is intended to provide users with information about our system that may be useful when assessing the risks that arise from interactions with Flagsmith system, particularly information about system controls that Flagsmith has designed, implemented and operated to provide reasonable assurance that its service commitments and system requirements were achieved based on the trust service criteria relevant to security ("applicable trust services criteria") set forth in TSP section 100, *2017 Trust Services Criteria for Security, Availability, Processing Integrity, Confidentiality, and Privacy* ("trust services criteria").

The Service Organization uses subservice organizations listed in **Section III** to support its overall system. The description indicates that the complementary user entity controls that are suitably designed and operating effectively are necessary, along with the controls at the Client, to achieve the service commitments and system requirements based on the applicable trust service criteria. The description presents Flagsmith's controls assumed in the design of Flagsmith's controls. The description does not disclose the actual controls at the subservice organization.

We confirm, to the best of our knowledge and belief, that

a. The description presents Flagsmith's system that was designed and implemented throughout the period of September 11, 2023 to December 11, 2023 in accordance with the description criteria.

b. The controls stated in the description were suitably designed throughout the period of September 11, 2023 to December 11, 2023 to provide reasonable assurance that Flagsmith's service commitments and system requirements would be achieved based on the applicable trust services criteria, if its controls operated effectively throughout that period and if the subservice organization applied the complementary controls assumed in the design of Flagsmith's controls throughout the period.

c. The controls stated in the description operated effectively throughout the period of September 11, 2023 to December 11, 2023 to provide reasonable assurance that Flagsmith's service commitments and system requirements were achieved based on the applicable trust services criteria if complementary subservice

organization controls assumed in the design of Flagsmith's controls operated effectively throughout that period.

Section III:
Description of the System

Section III: Description of the System

Company Background

Flagsmith is a technology company located in San Francisco, CA with an additional office in New York, New York. Founded in February 2023, Flagsmith allows SaaS companies to track and report their core business metrics internally and externally with confidence. We integrate with CRMs, invoicing tools, payment processors, general ledgers, and spreadsheets to pull in all of a company's data to automate this process and provide end to end data solutions for customers.

Description of Services Overview

The Flagsmith platform provides a full data solution for SaaS companies. This includes allowing users to add data to Flagsmith via files and integration, run analysis to gain insight and ultimately share findings to internal and external stakeholders.

This includes 3 primary features: ingesting company data through file uploads and integrations with primary data sources (including but not limited to Salesforce, Google Sheets, Stripe, etc.), analysis tools to provide insight into various data sources, and sharing functionality to internally and externally report on core metrics.

Principal Service Commitments and System Requirements

Flagsmith designs its processes and procedures related to the system to meet its objectives. Those objectives are based on the service commitments that Flagsmith makes to user entities, the laws, and regulations that govern the provision of the services, and the financial, operational, and compliance requirements that Flagsmith has established for the services. The system services are subject to the Security commitments established internally for its services.

Flagsmith's commitments to customers is communicated through our Service Level Agreements (SLA's) and our public privacy policy.

Security Commitments

Security commitments include, but are not limited to, the following:

- System features and configuration settings designed to authorize user access while restricting unauthorized users from accessing information not needed for their role.
- Use of intrusion detection systems to prevent and identify potential security attacks from users outside the boundaries of the system.
- Regular vulnerability scans over the system and network, and penetration tests over the production environment

- Operational procedures for managing security incidents and breaches, including notification procedures.
- Use of encryption technologies to protect customer data both at rest and in transit.
- Use of data retention and data disposal

Components of the System

The System description is comprised of the following components:

- The System description is comprised of the following components:
- Software - The application programs and IT system software that supports application programs (operating systems, middleware, and utilities), the types of databases used, the nature of external facing web applications, and the nature of applications developed in-house, including details about whether the applications in use are mobile applications or desktop or laptop applications.
- People - The personnel involved in the governance, operation, security, and use of a system (business unit personnel, developers, operators, user entity personnel, vendor personnel, and managers).
- Data – The types of data used by the system, such as transaction streams, files, databases, tables, and output used or processed by the system.
- Procedures – The automated and manual procedures related to the services provided, including, as appropriate, procedures by which service activities are initiated, authorized, performed, and delivered, and reports and other information prepared.

Infrastructure

Flagsmith maintains a system inventory that includes virtual machines, computers (desktops and laptops), and networking devices (switches and routers). The inventory documents device name, inventory type, description, and owner. To outline the topology of its network, the organization maintains the following network diagram(s).

Infrastructure	Type	Purpose
Relational Database Service (RDS) Postgres	AWS	Database Hosting.
S3 Buckets	AWS	Log storage, data storage.
Elastic Load Balancers	AWS	Balancing network request.
Virtual Private Cloud	AWS	Security layer for access to resources.

Elastic Kubernetes Service (EKS)	AWS	Deployment service for our backend.
Elastic Compute Cloud (EC2)	AWS	Bastion hosts to allow access to VPC.
Redshift	AWS	Integration data storage.
Fargate	AWS	Runs our EKS clusters.
Cloudwatch	AWS	Monitoring and logging.
Amplify	AWS	Web application deployment and hosting.

Software

Flagsmith is responsible for managing the development and operation of the Flagsmith Platform system including infrastructure components such as servers, databases, and storage systems. The in-scope Flagsmith infrastructure and software components are shown in the table provided below:

System/Application	Operating System	Purpose
GuardDuty	AWS	Security application used for automated intrusion detection (IDS)
Datadog	Datadog	Monitoring application used to provide monitoring, alter, and notification services for < Flagsmith> platform
GitHub	Github	Code versioning and deployment.
Inspector	AWS	Vulnerability application for continuous monitoring.
Cloudwatch	AWS	Monitoring and logging.

People

The company employs dedicated team members to handle major product functions, including operations, and support. The IT/Engineering Team monitors the environment, as well as manages data backups and recovery. The Company focuses on hiring the right people for the right job as well as training them both on their specific tasks and on the ways to keep the company and its data secure.

Flagsmith has a staff of approximately 4 organized in the following functional areas:

Management: Individuals who are responsible for enabling other employees to perform their jobs effectively and for maintaining security and compliance across the environment. This includes:

Data

Data as defined by Flagsmith, constitutes the following:

User and account data - this includes Personally Identifiable Information (PII) and other data from employees, customers, users (customers' employees), and other third parties such as suppliers, vendors, business partners, and contractors. This collection is permitted under the Terms of Service and Privacy Policy (as well as other separate agreements with vendors, partners, suppliers, and other relevant third parties). Access to PII is controlled through processes for provisioning system permissions, as well as ongoing monitoring activities, to ensure that sensitive data is restricted to employees based on job function.

Data is categorized in the following major types of data used by Flagsmith

Category	Description	Examples
Public	Public information is not confidential and can be made public without any implications for < Flagsmith>	• Press releases • Public website
Internal	Access to internal information is approved by management and is protected from external access.	• Internal memos • Design documents • Product specifications • Correspondences
Customer data	Information received from customers for processing or storage by < Flagsmith> < Flagsmith> must uphold the highest possible levels of integrity, confidentiality, and restricted availability for this information.	• Customer operating data • Customer PII • Customers' customers' PII • Anything subject to a confidentiality agreement with a customer
Company data	Information collected and used by < Flagsmith> to operate the business. < Flagsmith> must uphold the highest possible levels of integrity, confidentiality, and restricted availability for this information.	• Legal documents • Contractual agreements • Employee PII • Employee salaries

Customer data is managed, processed, and stored in accordance with the relevant data protection and other regulations, with specific requirements formally established in customer agreements, if any. Customer data is captured which is utilized by the company in delivering its services.

All employees and contractors of the company are obligated to respect and, in all cases, to protect customer data. Additionally, Flagsmith has policies and procedures in place to properly and securely handle customer data. These policies and procedures are reviewed on at least an annual basis.

Processes and Procedures

Management has developed and communicated policies and procedures to manage the information security of the system. Changes to these procedures are performed annually and authorized by management, the executive team, and control owners. These procedures cover the following key security life cycle areas:

- Logical Access
- Change Control
- Data Communications
- Risk Assessment
- Data Retention
- Vendor Management

Physical Security

Flagsmith's production servers are maintained by Amazon Web Services (AWS). The physical and environmental security protections are the responsibility of Amazon Web Services (AWS). Flagsmith reviews the attestation reports and performs a risk analysis of Amazon Web Services (AWS) on at least an annual basis.

Logical Access

Flagsmith provides employees and contracts access to infrastructure via a role-based access control system, to ensure uniform, least privilege access to identified users and to maintain simple and reportable user provisioning and deprovisioning processes.

Access to these systems is split into admin roles, user roles, and no access roles. User access and roles are reviewed on an annual basis to ensure least privilege access.

Management is responsible for provision access to the system based on the employee's role and performing a background check. The employee is responsible for reviewing Flagsmith's policies, completing security training. These steps must be completed within 14 days of hire.

When an employee is terminated, Management is responsible for deprovisioning access to all in scope systems within 3 days for that employee's termination.

Computer Operations - Backups

Customer data is backed up and monitored by the Engineering Team for completion and exceptions. If there is an exception, the Engineering Team will perform troubleshooting to identify the root cause and either rerun the backup or as part of the next scheduled backup job.

Backup infrastructure is maintained in <Amazon Web Services (AWS)> with physical access restricted according to the policies. Backups are encrypted, with access restricted to key personnel.

Computer Operations - Availability

Flagsmith maintains an incident response plan to guide employees on reporting and responding to any information security or data privacy events or incidents. Procedures are in place for identifying, reporting, and acting upon breaches or other incidents.

Flagsmith internally monitors all applications, including the web UI, databases, and cloud storage to ensure that service delivery matches SLA requirements.

Flagsmith utilizes vulnerability scanning software that checks source code for common security issues as well as for vulnerabilities identified in open-source dependencies and maintains an internal SLA for responding to those issues.

Change Management

Flagsmith maintains documented Systems Development Life Cycle (SDLC) policies and procedures to guide personnel in documenting and implementing application and infrastructure changes. Change control procedures include change request and initiation processes, documentation requirements, development practices, quality assurance testing requirements, and required approval procedures.

A ticketing system is utilized to document the change control procedures for changes in the application and implementation of new changes. Quality assurance testing and User Acceptance Testing (UAT) results are documented and maintained with the associated change request. Development and testing are performed in an environment that is logically separated from the production environment. Management approves changes prior to migration to the production environment and documents those approvals within the ticketing system.

Version control software is utilized to maintain source code versions and migrate source code through the development process to the production environment. The version control software maintains a history of code changes to support rollback capabilities and tracks changes to developers.

Data Communications

Flagsmith has elected to use a platform-as-a-service (PaaS) to run its production infrastructure in part to avoid the complexity of network monitoring, configuration, and operations. The PaaS simplifies our logical network configuration by providing an effective firewall around all the Flagsmith application containers, with the only ingress from the network via HTTPS connections to designated web frontend endpoints.

The PaaS provider also automates the provisioning and deprovisioning of containers to match the desired configuration; if an application container fails, it will be automatically replaced, regardless of whether that failure is in the application or on underlying hardware.

Flagsmith goes through automated vulnerability scanning on an ongoing basis. Flagsmith uses Amazon Web Services (AWS) GuardDuty to scan our systems for vulnerabilities and GitHub security to check for vulnerability in packages in use in our system.

Boundaries of the System

The boundaries of the Flagsmith Platform are the specific aspects of the Company's infrastructure, software, people, procedures, and data necessary to provide its services and that directly support the services provided to customers. Any infrastructure, software, people, procedures, and data that indirectly support the services provided to customers are not included within the boundaries of the Flagsmith Platform.

This report does not include the Cloud Hosting Services provided by Amazon Web Services (AWS) at multiple facilities.

Integrity and Ethical Values

The effectiveness of controls cannot rise above the integrity and ethical values of the people who create, administer, and monitor them. Integrity and ethical values are essential elements of Flagsmith's control environment, affecting the design, administration, and monitoring of other components. Integrity and ethical behavior are the product of Flagsmith's ethical and behavioral standards, how they are communicated, and how they are reinforced in practices. They include management's actions to remove or reduce incentives and temptations that might prompt personnel to engage in dishonest, illegal, or unethical acts. They also include the communication of entity values and behavioral standards to personnel through policy statements and codes of conduct, as well as by example.

Specific control activities that the service organization has implemented in this area are described below:

- Formally, documented organizational policy statements and codes of conduct communicate entity values and behavioral standards to personnel.
- Policies and procedures require employees to sign an acknowledgment form indicating they have been given access to the employee manual and understand their responsibility for adhering to the policies and procedures contained within the manual.
- A confidentiality statement agreeing not to disclose proprietary or confidential information, including client information, to unauthorized parties is a component of the employee handbook.
- Background checks are performed for employees as a component of the hiring process.

Commitment to Competence

Flagsmith's management defines competence as the knowledge and skills necessary to accomplish tasks that define employees' roles and responsibilities. Management's commitment to competence includes management's consideration of the competence levels for jobs and how those levels translate into the requisite skills and knowledge.

Specific control activities that the service organization has implemented in this area are described below:

- Management has considered the competence levels for particular jobs and translated required skills and knowledge levels into written position requirements.
- Training is provided to maintain the skill level of personnel in certain positions.

Management's Philosophy and Operating Style

The Flagsmith management team must balance two competing interests: continuing to grow and develop in a cutting edge, rapidly changing technology space while remaining excellent and conservative stewards of the highly-sensitive data and workflows our customers entrust to us.

The management team meets frequently to be briefed on technology changes that impact the way Flagsmith can help customers build data workflows, as well as new security technologies that can help protect those workflows, and finally any regulatory changes that may require Flagsmith to alter its software to maintain legal compliance. Major planned changes to the business are also reviewed by the management team to ensure they can be conducted in a way that is compatible with our core product offerings and duties to new and existing customers.

Specific control activities that the service organization has implemented in this area are described below:

- Management is periodically briefed on regulatory and industry changes affecting the services provided.
- Executive management meetings are held to discuss major initiatives and issues that affect the business.

Organizational Structure and Assignment of Authority and Responsibility

Flagsmith's organizational structure provides the framework within which its activities for achieving entity-wide objectives are planned, executed, controlled, and monitored. Management believes establishing a relevant organizational structure includes considering key areas of authority and responsibility. An organizational structure has been developed to suit its needs. This organizational structure is based, in part, on its size and the nature of its activities.

Flagsmith's assignment of authority and responsibility activities include factors such as how authority and responsibility for operating activities are assigned and how reporting relationships and authorization hierarchies are established. It also includes policies relating to appropriate business practices, knowledge, and experience of key personnel, and resources provided for carrying out duties. In addition, it includes policies and communications directed at ensuring personnel understand the entity’s objectives, know how their individual actions interrelate and contribute to those objectives, and recognize how and for what they will be held accountable.

Specific control activities that the service organization has implemented in this area are described below:

- Organizational charts are in place to communicate key areas of authority and responsibility.
- Organizational charts are communicated to employees and updated as needed.

HR Policies and Practices

Flagsmith's success is founded on sound business ethics, reinforced with a high level of efficiency, integrity, and ethical standards. The result of this success is evidenced by its proven track record for hiring and retaining top quality personnel who ensure the service organization is operating at maximum efficiency. Flagsmith's human resources policies and practices relate to employee hiring, orientation, training, evaluation, counseling, promotion, compensation, and disciplinary activities.

Specific control activities that the service organization has implemented in this area are described below:

- New employees are required to sign acknowledgment forms for the employee handbook and a confidentiality agreement following new hire orientation on their first day of employment.
- Evaluations for each employee are performed on an annual basis.

- Employee termination procedures are in place to guide the termination process and are documented in a termination checklist.

Risk Assessment Process

Flagsmith's risk assessment process identifies and manages risks that could potentially affect Flagsmith's ability to provide reliable and secure services to our customers. As part of this process, Flagsmith maintains a risk register to track all systems and procedures that could present risks to meeting the company's objectives. Risks are evaluated by likelihood and impact, and management creates tasks to address risks that score highly on both dimensions. The risk register is reevaluated annually, and tasks are incorporated into the regular Flagsmith product development process so they can be dealt with predictably and iteratively.

Integration with Risk Assessment

The environment in which the system operates; the commitments, agreements, and responsibilities of Flagsmith's system; as well as the nature of the components of the system result in risks that the criteria will not be met. Flagsmith addresses these risks through the implementation of suitably designed controls to provide reasonable assurance that the criteria are met. Because each system and the environment in which it operates are unique, the combination of risks to meeting the criteria and the controls necessary to address the risks will be unique. As part of the design and operation of the system, Flagsmith's management identifies the specific risks that the criteria will not be met and the controls necessary to address those risks.

Information and Communication Systems

Information and communication are an integral component of Flagsmith's internal control system. It is the process of identifying, capturing, and exchanging information in the form and time frame necessary to conduct, manage, and control the entity's operations.

Flagsmith uses several information and communication channels internally to share information with management, employees, contractors, and customers. Flagsmith uses chat systems and email as the primary internal and external communications channels.

Structured data is communicated internally via SaaS applications and project management tools. Finally, Flagsmith uses in-person and video "all hands" meetings to communicate company priorities and goals from management to all employees.

Monitoring Controls

Management monitors controls to ensure that they are operating as intended and that controls are modified as conditions change. Flagsmith's management performs monitoring activities to continuously assess the quality of internal control over time.

Necessary corrective actions are taken as required to correct deviations from company policies and procedures. Employee activity and adherence to company policies and procedures is also monitored. This process is accomplished through ongoing monitoring activities, separate evaluations, or a combination of the two.

On-going Monitoring

Flagsmith's management conducts quality assurance monitoring on a regular basis and additional training is provided based upon results of monitoring procedures. Monitoring activities are used to initiate corrective action through department meetings, internal conference calls, and informal notifications.

Management's close involvement in Flagsmith's operations help to identify significant variances from expectations regarding internal controls. Upper management evaluates the facts and circumstances related to any suspected control breakdown. A decision for addressing any control's weakness is made based on whether the incident was isolated or requires a change in the company's procedures or personnel. The goal of this process is to ensure legal compliance and to maximize the performance of Flagsmith's personnel.

Reporting Deficiencies

Our internal risk management tracking tool is utilized to document and track the results of on-going monitoring procedures. Escalation procedures are maintained for responding and notifying management of any identified risks, and instructions for escalation are supplied to employees in company policy documents. Risks receiving a high rating are responded to immediately. Corrective actions, if necessary, are documented and tracked within the internal tracking tool. Annual risk meetings are held for management to review reported deficiencies and corrective actions.

Changes to the System

No significant changes have occurred to the services provided to users throughout the audit period.

Incidents

No significant incidents have occurred to the services provided to users throughout the audit period.

Criteria Not Applicable to the System

All Common Criteria/Security Criteria were applicable to the Flagsmith's Flagsmith Platform system.

Subservice Organizations

This report does not include the Cloud Hosting Services provided by Amazon Web Services (AWS) at multiple facilities.

Subservice Description of Services

The Cloud Hosting Services provided by Amazon Web Services (AWS) support the physical infrastructure of the entity's services.

Complementary Subservice Organization Controls

Flagsmith's services are designed with the assumption that certain controls will be implemented by subservice organizations. Such controls are called complementary subservice organization controls. It is not feasible for all of the trust services criteria related to Flagsmith's services to be solely achieved by Flagsmith control procedures. Accordingly, subservice organizations, in conjunction with the services, should establish their own internal controls or procedures to complement those of Flagsmith.

The following subservice organization controls have been implemented by Amazon Web Services (AWS) and included in this report to provide additional assurance that the trust services criteria are met.

Subservice Organization - AWS		
Category	**Criteria**	**Control**
Security	CC 6.4	Physical access to data centers is approved by an authorized individual.
		Physical access is revoked within 24 hours of the employee or vendor record being deactivated.
		Physical access to data centers is reviewed on a quarterly basis by appropriate personnel.
		Closed circuit television cameras (CCTV) are used to monitor server locations in data centers. Images are retained for 90 days, unless limited by legal or contractual obligations.
		Access to server locations is managed by electronic access control devices.

Flagsmith management, along with the subservice provider, define the scope and responsibility of the controls necessary to meet all the relevant trust services criteria through written contracts, such as service level agreements. In addition, Flagsmith performs monitoring of the subservice organization controls, including the following procedures:

- Holding periodic discussions with vendors and subservice organizations.

- Reviewing attestation reports over services provided by vendors and subservice organizations.

Complementary User Entity Controls

Flagsmith's services are designed with the assumption that certain controls will be implemented by user entities. Such controls are called complementary user entity controls. It is not feasible for all the Trust Services Criteria related to Flagsmith's services to be solely achieved by Flagsmith control procedures. Accordingly, user entities, in conjunction with the services, should establish their own internal controls or procedures to complement those of Flagsmith's.

The following complementary user entity controls should be implemented by user entities to provide additional assurance that the Trust Services Criteria described within this report are met. As these items represent only a part of the control considerations that might be pertinent at the user entities' locations, user entities' auditors should exercise judgment in selecting and reviewing these complementary user entity controls.

1. User entities are responsible for understanding and complying with their contractual obligations to Flagsmith
2. User entities are responsible for notifying Flagsmith of changes made to technical or administrative contact information.
3. User entities are responsible for maintaining their own system(s) of record.
4. User entities are responsible for ensuring the supervision, management, and control of the use of Flagsmith services by their personnel.
5. User entities are responsible for developing their own disaster recovery and business continuity plans that address the inability to access or utilize Flagsmith services.
6. User entities are responsible for providing Flagsmith with a list of approvers for security and system configuration changes for data transmission.
7. User entities are responsible for immediately notifying Flagsmith of any actual or suspected information security breaches, including compromised user accounts, including those used for integrations and secure file transfers.

Section IV: Description of Criteria, Service Auditor Testing

Section IV: Description of Criteria, Service Auditor Testing

Criteria Common to All Security Principles:

Part A: Trust Criteria and Service Organization Control Activities

CC1.0 – Common Criteria Related to the Control Environment

Criteria	Flagsmith Control Activity
CC1.1 - COSO Principle 1: The entity demonstrates a commitment to integrity and ethical values.	**CA-01** - The company requires contractor agreements to include a code of conduct or reference to the company code of conduct. **CA-02** - The company requires contractors to sign a confidentiality agreement at the time of engagement. **CA-03** - The company requires employees to sign a confidentiality agreement during onboarding. **CA-04** - The company performs background checks on new employees. **CA-05** - The company managers are required to complete performance evaluations for direct reports at least annually. **CA-06** - The company requires employees to acknowledge a code of conduct at the time of hire. Employees who violate the code of conduct are subject to disciplinary actions in accordance with a disciplinary policy.
CC1.2 - COSO Principle 2: The board of directors demonstrates independence from management and exercises oversight of the development and performance of internal control.	**CA-07** - The company's board members have sufficient expertise to oversee management's ability to design, implement and operate information security controls. **CA-08** - The company's board of directors meets at least annually and maintains formal meeting minutes. **CA-09** - The company's board of directors or a relevant subcommittee is briefed by senior management at least annually on the state of the company's cybersecurity and privacy risk. The board provides feedback and direction to management as needed. **CA-10** - The company's board of directors has a documented charter that outlines its oversight responsibilities for internal control.
CC1.3 - COSO Principle 3: Management establishes, with board oversight, structures, reporting lines, and appropriate authorities and responsibilities in the pursuit of objectives.	**CA-10** - The company's board of directors has a documented charter that outlines its oversight responsibilities for internal control. **CA-11** - The company maintains an organizational chart that describes the organizational structure and reporting lines. **CA-12** - Roles and responsibilities for the design, development, implementation, operation, maintenance, and monitoring of information security controls are formally assigned in job descriptions and/or the Roles and Responsibilities policy. **CA-13** - The company management has established defined roles and responsibilities to oversee the design and implementation of information security controls.

CC1.0 – Common Criteria Related to the Control Environment

Criteria	Flagsmith Control Activity
CC1.4 - COSO Principle 4: The entity demonstrates a commitment to attract, develop, and retain competent individuals in alignment with objectives.	**CA-04** - The company performs background checks on new employees. **CA-05** - The company managers are required to complete performance evaluations for direct reports at least annually. **CA-12** - Roles and responsibilities for the design, development, implementation, operation, maintenance, and monitoring of information security controls are formally assigned in job descriptions and/or the Roles and Responsibilities policy. **CA-14** - The company requires employees to complete security awareness training within thirty days of hire and at least annually thereafter.
CC1.5 - COSO Principle 5: The entity holds individuals accountable for their internal control responsibilities in the pursuit of objectives.	**CA-01** - The company requires contractor agreements to include a code of conduct or reference to the company code of conduct. **CA-05** - The company managers are required to complete performance evaluations for direct reports at least annually. **CA-06** - The company requires employees to acknowledge a code of conduct at the time of hire. Employees who violate the code of conduct are subject to disciplinary actions in accordance with a disciplinary policy. **CA-12** - Roles and responsibilities for the design, development, implementation, operation, maintenance, and monitoring of information security controls are formally assigned in job descriptions and/or the Roles and Responsibilities policy.

CC2.0 – Common Criteria Related to Communication and Information

Criteria	Flagsmith Control Activity
CC2.1 - COSO Principle 13: The entity obtains or generates and uses relevant, quality information to support the functioning of internal control	**CA-15** - The company performs control self-assessments at least annually to gain assurance that controls are in place and operating effectively. **CA-16** - Host-based vulnerability scans are performed at least quarterly on all external-facing systems. Critical and high vulnerabilities are tracked to remediation. **CA-17** - The company utilizes a log management tool to identify events that may have a potential impact on the company's ability to achieve its security objectives. **CA-18** - The company utilizes a log management tool to identify events that may have a potential impact on the company's ability to achieve its security objectives. **CA-19** - The company utilizes a log management tool to identify events that may have a potential impact on the company's ability to achieve its security objectives. **CA-20** - The company utilizes a log management tool to identify events that may have a potential impact on the company's ability to achieve its security objectives.
CC2.2 - COSO Principle 14: The entity internally communicates information, including objectives and responsibilities for internal control, necessary to support the functioning of internal control.	**CA-12** - Roles and responsibilities for the design, development, implementation, operation, maintenance, and monitoring of information security controls are formally assigned in job descriptions and/or the Roles and Responsibilities policy. **CA-13** - The company management has established defined roles and responsibilities to oversee the design and implementation of information security controls. **CA-14** - The company requires employees to complete security awareness training within thirty days of hire and at least annually thereafter. **CA-18** - The company communicates system changes to authorized internal users. **CA-19** - The company has established a formalized whistleblower policy, and an anonymous communication channel is in place for users to report potential issues or fraud concerns. **CA-20** - The company provides a description of its products and services to internal and external users. **CA-22** - The company has security and privacy incident response policies and procedures that are documented and communicated to authorized users.

CC2.0 – Common Criteria Related to Communication and Information

Criteria	Flagsmith Control Activity
CC2.3 - COSO Principle 15: The entity communicates with external parties regarding matters affecting the functioning of internal control.	**CA-04** - The company performs background checks on new employees. **CA-23** - The company's security commitments are communicated to customers in Master Service Agreements (MSA) or Terms of Service (TOS). **CA-24** - The company provides guidelines and technical support resources relating to system operations to customers. **CA-25** - The company has an external-facing support system in place that allows users to report system information on failures, incidents, concerns, and other complaints to appropriate personnel. **CA-26** - The company notifies customers of critical system changes that may affect their processing. **CA-27** - The company has written agreements in place with vendors and related third-parties. These agreements include confidentiality and privacy commitments applicable to that entity.

CC3.0 – Common Criteria Related to Risk Assessment

Criteria	Flagsmith Control Activity
CC3.1 - COSO Principle 6: The entity specifies objectives with sufficient clarity to enable the identification and assessment of risks relating to objectives.	**CA-28** - The company has a documented risk management program in place that includes guidance on the identification of potential threats, rating the significance of the risks associated with the identified threats, and mitigation strategies. **CA-29** - The company specifies its objectives to enable the identification and assessment of risk related to the objectives.
CC3.2 - COSO Principle 7: The entity identifies risks to the achievement of its objectives across the entity and analyzes risks as a basis for determining how the risks should be managed.	**CA-28** - The company has a documented risk management program in place that includes guidance on the identification of potential threats, rating the significance of the risks associated with the identified threats, and mitigation strategies. **CA-30** - The company's risk assessments are performed at least annually. As part of this process, threats and changes (environmental, regulatory, and technological) to service commitments are identified and the risks are formally assessed. The risk assessment includes a consideration of the potential for fraud and how fraud may impact the achievement of objectives. **CA-31** - The company has a vendor management program in place. Components of this program include: - critical third-party vendor inventory; - vendor's security and privacy requirements; and - review of critical third-party vendors at least annually. **CA-32** - The company has a documented business continuity/disaster recovery (BC/DR) plan and tests it at least annually.
CC3.3 - COSO Principle 8: The entity considers the potential for fraud in assessing risks to the achievement of objectives.	**CA-28** - The company has a documented risk management program in place that includes guidance on the identification of potential threats, rating the significance of the risks associated with the identified threats, and mitigation strategies. **CA-30** - The company's risk assessments are performed at least annually. As part of this process, threats and changes (environmental, regulatory, and technological) to service commitments are identified and the risks are formally assessed. The risk assessment includes a consideration of the potential for fraud and how fraud may impact the achievement of objectives.

CC3.0 – Common Criteria Related to Risk Assessment

Criteria	Flagsmith Control Activity
CC3.4 - COSO Principle 9: The entity identifies and assesses changes that could significantly impact the system of internal control.	**CA-28** - The company has a documented risk management program in place that includes guidance on the identification of potential threats, rating the significance of the risks associated with the identified threats, and mitigation strategies. **CA-30** - The company's risk assessments are performed at least annually. As part of this process, threats and changes (environmental, regulatory, and technological) to service commitments are identified and the risks are formally assessed. The risk assessment includes a consideration of the potential for fraud and how fraud may impact the achievement of objectives. **CA-33** - The company's penetration testing is performed at least annually. A remediation plan is developed and changes are implemented to remediate vulnerabilities in accordance with SLAs. **CA-34** - The company has a configuration management procedure in place to ensure that system configurations are deployed consistently throughout the environment.

CC4.0 – Common Criteria Related to Monitoring Activities

Criteria	Flagsmith Control Activity
CC4.1 - COSO Principle 16: The entity selects, develops, and performs ongoing and/or separate evaluations to ascertain whether the components of internal control are present and functioning.	**CA-15** - The company performs control self-assessments at least annually to gain assurance that controls are in place and operating effectively. **CA-16** - Host-based vulnerability scans are performed at least quarterly on all external-facing systems. Critical and high vulnerabilities are tracked to remediation. **CA-31** - The company has a vendor management program in place. Components of this program include: - critical third-party vendor inventory; - vendor's security and privacy requirements; and - review of critical third-party vendors at least annually. **CA-33** - The company's penetration testing is performed at least annually. A remediation plan is developed and changes are implemented to remediate vulnerabilities in accordance with SLAs.
CC4.2 - COSO Principle 17: The entity evaluates and communicates internal control deficiencies in a timely manner to those parties responsible for taking corrective action, including senior management and the board of directors, as appropriate.	**CA-15** - The company performs control self-assessments at least annually to gain assurance that controls are in place and operating effectively. **CA-31** - The company has a vendor management program in place. Components of this program include: - critical third-party vendor inventory; - vendor's security and privacy requirements; and - review of critical third-party vendors at least annually.

CC5.0 – Common Criteria Related to Control Activities

Criteria	Flagsmith Control Activity
CC5.1 - COSO Principle 10: The entity selects and develops control activities that contribute to the mitigation of risks to the achievement of objectives to acceptable levels.	**CA-28** - The company has a documented risk management program in place that includes guidance on the identification of potential threats, rating the significance of the risks associated with the identified threats, and mitigation strategies.
CC5.2 - COSO Principle 11: The entity also selects and develops general control activities over technology to support the achievement of objectives.	**CA-35** - The company has a formal systems development life cycle methodology in place that governs the development, acquisition, implementation, changes, and maintenance of information systems and related technology requirements. **CA-36** - The company's access control policy documents the requirements for the following access control functions including adding new users; modifying users; and/or removing an existing user's access.

CC5.0 – Common Criteria Related to Control Activities

Criteria	Flagsmith Control Activity
CC5.3 - **COSO Principle 12:** The entity deploys control activities through policies that establish what is expected and in procedures that put policies into action.	**CA-12** - Roles and responsibilities for the design, development, implementation, operation, maintenance, and monitoring of information security controls are formally assigned in job descriptions and/or the Roles and Responsibilities policy. **CA-22** - The company has security and privacy incident response policies and procedures that are documented and communicated to authorized users. **CA-28** - The company has a documented risk management program in place that includes guidance on the identification of potential threats, rating the significance of the risks associated with the identified threats, and mitigation strategies. **CA-29** - The company specifies its objectives to enable the identification and assessment of risk related to the objectives. **CA-31** - The company has a vendor management program in place. Components of this program include: - critical third-party vendor inventory; - vendor's security and privacy requirements; and - review of critical third-party vendors at least annually. **CA-35** - The company has a formal systems development life cycle methodology in place that governs the development, acquisition, implementation, changes, and maintenance of information systems and related technology requirements. **CA-37** - The company specifies its objectives to enable the identification and assessment of risk related to the objectives. **CA-38** - The company has formal retention and disposal procedures in place to guide the secure retention and disposal of company and customer data. **CA-39** - The company requires changes to software and infrastructure components of the service to be authorized, formally documented, tested, reviewed, and approved prior to being implemented in the production environment. **CA-40** - The company's data backup policy documents requirements for backup and recovery of customer data.

CC6.0 – Common Criteria Related to Logical and Physical Access Controls

Criteria	Flagsmith Control Activity
CC6.1 - The entity implements logical access security software, infrastructure, and architectures over protected information assets to protect them from security events to meet the entity's objectives.	**CA-36** - The company's access control policy documents the requirements for the following access control functions including adding new users; modifying users; and/or removing an existing user's access. **CA-41** - The company's datastores housing sensitive customer data are encrypted at rest. **CA-42** - The company restricts privileged access to encryption keys to authorized users with a business need. **CA-43** - The company restricts privileged access to the firewall to authorized users with a business need. **CA-44** - The company's network is segmented to prevent unauthorized access to customer data. **CA-45** - The company requires passwords for in-scope system components to be configured according to the company's policy. **CA-46** - The company restricts privileged access to the application to authorized users with a business need. **CA-47** - The company restricts privileged access to databases to authorized users with a business need. **CA-48** - The company maintains a formal inventory of production system assets. **CA-49** - The company restricts privileged access to the production network to authorized users with a business need. **CA-50** - The company restricts privileged access to the operating system to authorized users with a business need. **CA-51** - The company requires authentication to production datastores to use authorized secure authentication mechanisms, such as unique SSH key. **CA-52** - The company ensures that user access to in-scope system components is based on job role and function or requires a documented access request form and manager approval prior to access being provisioned. **CA-53** - The company requires authentication to the "production network" to use unique usernames and passwords or authorized Secure Socket Shell (SSH) keys. **CA-54** - The company's production systems can only be remotely accessed by authorized employees via an approved encrypted connection. **CA-55** - The company's production systems can only be remotely accessed by authorized employees possessing a valid multi-factor authentication (MFA) method. **CA-56** - The company restricts access to migrate changes to production to authorized personnel.

CC6.0 – Common Criteria Related to Logical and Physical Access Controls

Criteria	Flagsmith Control Activity
	CA-57 - The company has a data classification policy in place to help ensure that confidential data is properly secured and restricted to authorized personnel. **CA-58** - The company requires authentication to systems and applications to use unique username and password or authorized Secure Socket Shell (SSH) keys.
CC6.2 - Prior to issuing system credentials and granting system access, the entity registers and authorizes new internal and external users whose access is administered by the entity. For those users whose access is administered by the entity, user system credentials are removed when user access is no longer authorized.	**CA-36** - The company's access control policy documents the requirements for the following access control functions including adding new users; modifying users; and/or removing an existing user's access. **CA-52** - The company ensures that user access to in-scope system components is based on job role and function or requires a documented access request form and manager approval prior to access being provisioned. **CA-53** - The company requires authentication to the "production network" to use unique usernames and passwords or authorized Secure Socket Shell (SSH) keys. **CA-59** - The company conducts access reviews at least quarterly for the in-scope system components to help ensure that access is restricted appropriately. Required changes are tracked to completion. **CA-60** - The company completes termination checklists to ensure that access is revoked for terminated employees within SLAs.
CC6.3 - The entity authorizes, modifies, or removes access to data, software, functions, and other protected information assets based on roles, responsibilities, or the system design and changes, giving consideration to the concepts of least privilege and segregation of duties, to meet the entity's objectives.	**CA-36** - The company's access control policy documents the requirements for the following access control functions including adding new users; modifying users; and/or removing an existing user's access. **CA-52** - The company ensures that user access to in-scope system components is based on job role and function or requires a documented access request form and manager approval prior to access being provisioned. **CA-53** - The company requires authentication to the "production network" to use unique usernames and passwords or authorized Secure Socket Shell (SSH) keys. **CA-59** - The company conducts access reviews at least quarterly for the in-scope system components to help ensure that access is restricted appropriately. Required changes are tracked to completion. **CA-60** - The company completes termination checklists to ensure that access is revoked for terminated employees within SLAs.
CC6.4 - The entity restricts physical access to facilities and protected information assets (for example, data center facilities, back-up media storage, and other sensitive locations) to authorized personnel to meet the entity's objectives.	**CA-59** - The company conducts access reviews at least quarterly for the in-scope system components to help ensure that access is restricted appropriately. Required changes are tracked to completion. **CA-61** - The company has processes in place for granting, changing, and terminating physical access to company data centers based on an authorization from control owners.

CC6.0 – Common Criteria Related to Logical and Physical Access Controls

Criteria	Flagsmith Control Activity
CC6.5 - The entity discontinues logical and physical protections over physical assets only after the ability to read or recover data and software from those assets has been diminished and is no longer required to meet the entity's objectives.	**CA-38** - The company has formal retention and disposal procedures in place to guide the secure retention and disposal of company and customer data. **CA-60** - The company completes termination checklists to ensure that access is revoked for terminated employees within SLAs. **CA-62** - The company has electronic media containing confidential information purged or destroyed in accordance with best practices, and certificates of destruction are issued for each device destroyed. **CA-63** - The company purges or removes customer data containing confidential information from the application environment, in accordance with best practices, when customers leave the service.
CC6.6 - The entity implements logical access security measures to protect against threats from sources outside its system boundaries.	**CA-53** - The company requires authentication to the "production network" to use unique usernames and passwords or authorized Secure Socket Shell (SSH) keys. **CA-54** - The company's production systems can only be remotely accessed by authorized employees via an approved encrypted connection. **CA-55** - The company's production systems can only be remotely accessed by authorized employees possessing a valid multi-factor authentication (MFA) method. **CA-65** - The company uses firewalls and configures them to prevent unauthorized access. **CA-66** - The company uses secure data transmission protocols to encrypt confidential and sensitive data when transmitted over public networks. **CA-67** - The company has infrastructure supporting the service patched as a part of routine maintenance and as a result of identified vulnerabilities to help ensure that servers supporting the service are hardened against security threats. **CA-68** - The company uses an intrusion detection system to provide continuous monitoring of the company's network and early detection of potential security breaches. **CA-69** - The company's network and system hardening standards are documented, based on industry best practices, and reviewed at least annually.
CC6.7 - The entity restricts the transmission, movement, and removal of information to authorized internal and external users and processes, and protects it during transmission, movement, or removal to meet the entity's objectives.	**CA-66** - The company uses secure data transmission protocols to encrypt confidential and sensitive data when transmitted over public networks. **CA-70** - The company has a mobile device management (MDM) system in place to centrally manage mobile devices supporting the service. **CA-71** - The company encrypts portable and removable media devices when used.
CC6.8 - The entity implements controls to prevent or detect and act	**CA-16** - Host-based vulnerability scans are performed at least quarterly on all external-facing systems. Critical and high vulnerabilities are tracked to

Criteria	Flagsmith Control Activity
upon the introduction of unauthorized or malicious software to meet the entity's objectives.	remediation. **CA-35** - The company has a formal systems development life cycle methodology in place that governs the development, acquisition, implementation, changes, and maintenance of information systems and related technology requirements. **CA-67** - The company has infrastructure supporting the service patched as a part of routine maintenance and as a result of identified vulnerabilities to help ensure that servers supporting the service are hardened against security threats. **CA-73** - The company deploys anti-malware technology to environments commonly susceptible to malicious attacks and configures this to be updated routinely, logged, and installed on all relevant systems.

CC7.0 – Common Criteria Related to Systems Operations

Criteria	Flagsmith Control Activity
CC7.1 - To meet its objectives, the entity uses detection and monitoring procedures to identify (1) changes to configurations that result in the introduction of new vulnerabilities, and (2) susceptibilities to newly discovered vulnerabilities.	**CA-16** - Host-based vulnerability scans are performed at least quarterly on all external-facing systems. Critical and high vulnerabilities are tracked to remediation. **CA-30** - The company's risk assessments are performed at least annually. As part of this process, threats and changes (environmental, regulatory, and technological) to service commitments are identified and the risks are formally assessed. The risk assessment includes a consideration of the potential for fraud and how fraud may impact the achievement of objectives. **CA-34** - The company has a configuration management procedure in place to ensure that system configurations are deployed consistently throughout the environment. **CA-36** - The company's access control policy documents the requirements for the following access control functions including adding new users; modifying users; and/or removing an existing user's access. **CA-39** - The company requires changes to software and infrastructure components of the service to be authorized, formally documented, tested, reviewed, and approved prior to being implemented in the production environment. **CA-74** - The company's formal policies outline the requirements for the following functions related to IT / Engineering: - vulnerability management; - system monitoring.

CC7.0 – Common Criteria Related to Systems Operations

Criteria	Flagsmith Control Activity
CC7.2 - The entity monitors system components and the operation of those components for anomalies that are indicative of malicious acts, natural disasters, and errors affecting the entity's ability to meet its objectives; anomalies are analyzed to determine whether they represent security events.	**CA-16** - Host-based vulnerability scans are performed at least quarterly on all external-facing systems. Critical and high vulnerabilities are tracked to remediation. **CA-17** - The company utilizes a log management tool to identify events that may have a potential impact on the company's ability to achieve its security objectives. **CA-33** - The company's penetration testing is performed at least annually. A remediation plan is developed and changes are implemented to remediate vulnerabilities in accordance with SLAs. **CA-67** - The company has infrastructure supporting the service patched as a part of routine maintenance and as a result of identified vulnerabilities to help ensure that servers supporting the service are hardened against security threats. **CA-68** - The company uses an intrusion detection system to provide continuous monitoring of the company's network and early detection of potential security breaches. **CA-74** - The company's formal policies outline the requirements for the following functions related to IT / Engineering: - vulnerability management; - system monitoring. **CA-75** - An infrastructure monitoring tool is utilized to monitor systems, infrastructure, and performance and generates alerts when specific predefined thresholds are met.
CC7.3 - The entity evaluates security events to determine whether they could or have resulted in a failure of the entity to meet its objectives (security incidents) and, if so, takes actions to prevent or address such failures.	**CA-22** - The company has security and privacy incident response policies and procedures that are documented and communicated to authorized users. **CA-76** - The company's security and privacy incidents are logged, tracked, resolved, and communicated to affected or relevant parties by management according to the company's security incident response policy and procedures.

CC7.0 – Common Criteria Related to Systems Operations

Criteria	Flagsmith Control Activity
CC7.4 - The entity responds to identified security incidents by executing a defined incident response program to understand, contain, remediate, and communicate security incidents, as appropriate.	**CA-16** - Host-based vulnerability scans are performed at least quarterly on all external-facing systems. Critical and high vulnerabilities are tracked to remediation. **CA-22** - The company has security and privacy incident response policies and procedures that are documented and communicated to authorized users. **CA-67** - The company has infrastructure supporting the service patched as a part of routine maintenance and as a result of identified vulnerabilities to help ensure that servers supporting the service are hardened against security threats. **CA-76** - The company's security and privacy incidents are logged, tracked, resolved, and communicated to affected or relevant parties by management according to the company's security incident response policy and procedures. **CA-77** - The company tests their incident response plan at least annually.
CC7.5 - The entity identifies, develops, and implements activities to recover from identified security incidents.	**CA-22** - The company has security and privacy incident response policies and procedures that are documented and communicated to authorized users. **CA-32** - The company has a documented business continuity/disaster recovery (BC/DR) plan and tests it at least annually. **CA-76** - The company's security and privacy incidents are logged, tracked, resolved, and communicated to affected or relevant parties by management according to the company's security incident response policy and procedures. **CA-77** - The company tests their incident response plan at least annually.

CC8.0 – Common Criteria Related to Change Management

Criteria	Flagsmith Control Activity
CC8.1 - The entity authorizes, designs, develops or acquires, configures, documents, tests, approves, and implements changes to infrastructure, data, software, and procedures to meet its objectives.	**CA-16** - Host-based vulnerability scans are performed at least quarterly on all external-facing systems. Critical and high vulnerabilities are tracked to remediation. **CA-33** - The company's penetration testing is performed at least annually. A remediation plan is developed and changes are implemented to remediate vulnerabilities in accordance with SLAs. **CA-35** - The company has a formal systems development life cycle methodology in place that governs the development, acquisition, implementation, changes, and maintenance of information systems and related technology requirements. **CA-39** - The company requires changes to software and infrastructure components of the service to be authorized, formally documented, tested, reviewed, and approved prior to being implemented in the production environment. **CA-56** - The company restricts access to migrate changes to production to authorized personnel. **CA-67** - The company has infrastructure supporting the service patched as a part of routine maintenance and as a result of identified vulnerabilities to help ensure that servers supporting the service are hardened against security threats. **CA-69** - The company's network and system hardening standards are documented, based on industry best practices, and reviewed at least annually.

CC9.0 – Common Criteria Related to Risk Mitigation

Criteria	Flagsmith Control Activity
CC9.1 - The entity identifies, selects, and develops risk mitigation activities for risks arising from potential business disruptions.	**CA-16** - Host-based vulnerability scans are performed at least quarterly on all external-facing systems. Critical and high vulnerabilities are tracked to remediation. **CA-28** - The company has a documented risk management program in place that includes guidance on the identification of potential threats, rating the significance of the risks associated with the identified threats, and mitigation strategies. **CA-30** - The company's risk assessments are performed at least annually. As part of this process, threats and changes (environmental, regulatory, and technological) to service commitments are identified and the risks are formally assessed. The risk assessment includes a consideration of the potential for fraud and how fraud may impact the achievement of objectives. **CA-79** - The company maintains cybersecurity insurance to mitigate the financial impact of business disruptions. **CA-80** - The company has Business Continuity and Disaster Recovery Plans in place that outline communication plans in order to maintain information security continuity in the event of the unavailability of key personnel.
CC9.2 - The entity assesses and manages risks associated with vendors and business partners.	**CA-27** - The company has written agreements in place with vendors and related third-parties. These agreements include confidentiality and privacy commitments applicable to that entity. **CA-31** - The company has a vendor management program in place. Components of this program include: - critical third-party vendor inventory; - vendor's security and privacy requirements; and - review of critical third-party vendors at least annually.

Part B: Testing of Controls and Results

Control Activity	Tests Performed	Test Results
CA-01 - The company requires contractor agreements to include a code of conduct or reference to the company code of conduct.	Inspected the Code of Conduct to determine that the company required contractor agreements to include a code of conduct or reference to the company code of conduct. Inspected the contractor agreement for a sample of contractors to determine that the company required contractors agree to the code of conduct.	No exceptions noted.
CA-02 - The company requires contractors to sign a confidentiality agreement at the time of engagement.	Inspected the contractor agreement for a sample of contractors to determine that the company required contractors to sign a confidentiality agreement at the time of engagement. Inspected the Human Resource Security Policy to determine that the company required contractors to sign a confidentiality agreement at the time of engagement.	No exceptions noted.
CA-03 - The company requires employees to sign a confidentiality agreement during onboarding.	Inspected the Human Resource Security Policy to determine that the company required employees to sign a confidentiality agreement at the time of engagement. Inspected the employee agreement to determine that the company required employees to sign a confidentiality agreement at the time of engagement. Inspected the signed confidentiality agreement for a sample of employees to determine that employees signed a confidentiality agreement at the time of engagement.	No exceptions noted.
CA-04 - The company performs background checks on new employees.	Inspected the Human Resource Security Policy to determine that the company required background checks on new employees. Inspected the completed background check for a sample of employees to determine that the company required background checks on new employees.	No exceptions noted.
CA-05 - The company managers are required to complete performance evaluations for direct reports at least annually.	Inspected the completed performance reviews for a sample of employees to determine company managers completed performance evaluations for direct reports at least annually.	No exceptions noted.

Control Activity	Tests Performed	Test Results
CA-06 - The company requires employees to acknowledge a code of conduct at the time of hire. Employees who violate the code of conduct are subject to disciplinary actions in accordance with a disciplinary policy.	Inspected the Code of Conduct to determine that the company required employees to acknowledge a code of conduct at the time of hire. Employees who violated the code of conduct were subject to disciplinary actions in accordance with the disciplinary policy. Inspected the signed Employee Handbook for a sample of employees to determine employees agreed to the policy. Inspected the Human Resource Security Policy to determine that the company required employees to acknowledge a code of conduct at the time of hire. Employees who violated the code of conduct were subject to disciplinary actions in accordance with the disciplinary policy. Inspected the signed Human Resource Security Policy for a sample of employees to determine that employees agreed to the policy.	No exceptions noted.
CA-07 - The company's board members have sufficient expertise to oversee management's ability to design, implement and operate information security controls.	Inspected the backgrounds and experiences for a sample of board members to determine that the company's board members had sufficient expertise to oversee management's ability to design, implement and operate information security controls.	No exceptions noted.
CA-08 - The company's board of directors meets at least annually and maintains formal meeting minutes.	Inspected the board meeting minutes for a sample of board meetings to determine that the company's board of directors met at least annually and maintained formal meeting minutes.	No exceptions noted.
CA-09 - The company's board of directors or a relevant subcommittee is briefed by senior management at least annually on the state of the company's cybersecurity and privacy risk. The board provides feedback and direction to management as needed.	Inspected the board meeting minutes for a sample of board meetings to determine that the company's board of directors or a relevant subcommittee was briefed by senior management at least annually on the state of the company's cybersecurity and privacy risk. The board provides feedback and direction to management as needed.	No exceptions noted.
CA-10 - The company's board of directors has a documented charter that outlines its oversight responsibilities for internal control.	Inspected the board meeting minutes to determine that the company had a documented charter that outlines its oversight responsibilities for internal control. Inspected the organizational chart to determine that the company had documented the outlines of the board and its oversight responsibilities for internal control.	No exceptions noted.
CA-11 - The company maintains an organizational chart that describes the organizational structure and reporting lines.	Inspected the organizational chart to determine that the company maintained an organizational chart that described the organizational structure and reporting lines. Inspected the board meeting minutes to determine that the company had documented the outlines of the board and its oversight responsibilities for internal control.	No exceptions noted.

Control Activity	Tests Performed	Test Results
CA-12 - Roles and responsibilities for the design, development, implementation, operation, maintenance, and monitoring of information security controls are formally assigned in job descriptions and/or the Roles and Responsibilities policy.	Inspected the Information Security Roles and Responsibilities Policy to determine that roles and responsibilities for the design, development, implementation, operation, maintenance, and monitoring of information security controls were formally assigned in job descriptions and/or the Roles and Responsibilities policy. Inspected the Roles and Responsibilities policy and job descriptions for a sample of roles to determine that roles and responsibilities for the design, development, implementation, operation, maintenance, and monitoring of information security controls were formally assigned in job descriptions and/or the Roles and Responsibilities policy.	No exceptions noted.
CA-13 - The company management has established defined roles and responsibilities to oversee the design and implementation of information security controls.	Inspected the Information Security Roles and Responsibilities Policy to determine that the company management had established defined roles and responsibilities to oversee the design and implementation of information security controls. Inspected the Information Security Policy to determine that the company management had established defined roles and responsibilities to oversee the design and implementation of information security controls. Inspected the signed Information Security Policy for a sample of employees to determine that employees agreed to the policy. Inspected the signed Information Security Roles and Responsibilities Policy for a sample of employees to determine that employees agreed to the policy.	No exceptions noted.
CA-14 - The company requires employees to complete security awareness training within thirty days of hire and at least annually thereafter.	Inspected the Human Resource Security Policy to determine that employees were required to complete security awareness training timely after hire and on a regular cadence thereafter. Inspected the training completion report for a sample of employees to determine that the company required current employees to complete security awareness training at least annually.	No exceptions noted.
CA-15 - The company performs control self-assessments at least annually to gain assurance that controls are in place and operating effectively.	Inspected the Information Security Policy to determine that the company performed control self-assessments at least annually to gain assurance that controls were in place and operating effectively. Corrective actions were taken based on relevant findings. Inspected the monitoring tool configurations and an example alert to determine that the company performed control self-assessments at least annually to gain assurance that controls were in place and operating as expected. Corrective actions were taken based on relevant findings or in the event of an identified issue.	No exceptions noted.

Control Activity	Tests Performed	Test Results
CA-16 - Host-based vulnerability scans are performed at least quarterly on all external-facing systems. Critical and high vulnerabilities are tracked to remediation.	Inspected the Operation Security Policy to determine that host-based vulnerability scans were performed at least quarterly on all external-facing systems, and that critical and high vulnerabilities were tracked to remediation. Inspected the vulnerability scanning configurations to determine that host-based vulnerability scans were performed at least quarterly on all external-facing systems, and that critical and high vulnerabilities were tracked to remediation. Inspected the most recently completed vulnerability scan to determine that host-based vulnerability scans were performed at least quarterly on all external-facing systems, and that critical and high vulnerabilities were tracked to remediation. Inspected the vulnerability scanning configurations to determine that host-based vulnerability scans were performed at least quarterly on all external-facing systems, and that critical and high vulnerabilities were tracked to remediation. Inspected the remediated vulnerability tickets for a sample of critical & high vulnerabilities found in critical systems to determine that host-based vulnerability scans were performed at least quarterly on all external-facing systems, and that critical and high vulnerabilities were tracked to remediation.	No exceptions noted.
CA-17 - The company utilizes a log management tool to identify events that may have a potential impact on the company's ability to achieve its security objectives.	Inspected the Operation Security Policy to determine that the company utilized a log management tool to identify events that may have potential impact on the company's ability to achieve its security objectives Inspected the CloudTrail configurations to determine that the company utilized a log management tool to identify and track events that may have potential impact on the company's ability to achieve its security objectives. Inspected the AWS user access listing and permissions to determine that access to logging configurations is restricted to authorized users. Inspected the AWS log configurations to determine that the company utilized a log management tool to identify and track events that may have potential impact on the company's ability to achieve its security objectives.	No exceptions noted.
CA-18 - The company communicates system changes to authorized internal users.	Inspected the email instructions to determine that the company communicated system changes to authorized internal users. Inspected the Information Security Policy to determine that the company had established a formalized policy for communicating system changes to authorized internal users.	No exceptions noted.

Control Activity	Tests Performed	Test Results
CA-19 - The company has established a formalized whistleblower policy, and an anonymous communication channel is in place for users to report potential issues or fraud concerns.	Inspected the Information Security Policy to determine that the company had established a formalized whistle blower policy, and an anonymous communication channel was in place for users to report potential issues or fraud concerns. Inspected the anonymous reporting channel to determine that the company had established a formalized whistle blower policy, and an anonymous communication channel was in place for users to report potential issues or fraud concerns.	No exceptions noted.
CA-20 - The company provides a description of its products and services to internal and external users.	Inspected the network diagram to determine that the company provided a description of its products and services to internal and external users. Inspected the product release notes webpage to determine that the company provided a description of its products and services to internal and external users. Inspected the Information Security Policy to determine that the company had established a formalized policy for providing a description of their products and services to internal and external users.	No exceptions noted.
CA-22 - The company has security and privacy incident response policies and procedures that are documented and communicated to authorized users.	Inspected the Incident Response Policy to determine that the company had security and privacy incident response policies in place. Inspected the signed Incident Response Policy for a sample of employees Incident Response Policy for a sample of employees to determine employees agreed to the policy.	No exceptions noted.
CA-23 - The company's security commitments are communicated to customers in Master Service Agreements (MSA) or Terms of Service (TOS).	Inspected the master service agreement to determine that the company’s security commitments were communicated to customers in a MSA or TOS. Inspected the terms of service to determine that the company’s security commitments were communicated to customers in a MSA or TOS. Inspected the terms of service on the company's website to determine that the company’s security commitments were communicated to customers in a MSA or TOS.	No exceptions noted.
CA-24 - The company provides guidelines and technical support resources relating to system operations to customers.	Inspected the release notes to determine that the company provided guidelines and technical support resources relating to system operations to customers.	No exceptions noted.

Control Activity	Tests Performed	Test Results
CA-25 - The company has an external-facing support system in place that allows users to report system information on failures, incidents, concerns, and other complaints to appropriate personnel.	Inspected the Information Security Roles and Responsibilities Policy to determine that the company has policies in place that allows users to report system information on failures, incidents, concerns, and other complaints to appropriate personnel. Inspected the signed Human Resource Security Policy for a sample of employees to determine that the company has policies in place that allows users to report system information on failures, incidents, concerns, and other complaints to appropriate personnel.	No exceptions noted.
CA-26 - The company notifies customers of critical system changes that may affect their processing.	Inspected the Information Security Roles and Responsibilities Policy to determine that the company had policies and processes on how to notify customers of critical system changes that may affect their processing. Inspected the application status webpage to determine that the company notified customers of critical system changes that may affect their processing. Inspected the signed Human Resource Security Policy for a sample of employees to determine employees agreed to the policy on how to communicate critical system changes.	No exceptions noted.
CA-27 - The company has written agreements in place with vendors and related third-parties. These agreements include confidentiality and privacy commitments applicable to that entity.	Inspected the list of vendors to determine that the company had written agreements in place with vendors and related third-parties. These agreements included confidentiality and privacy commitments applicable to that entity. Inspected the vendor agreement for a sample of critical vendors to determine that the company had written agreements in place with vendors and related third-parties. These agreements included confidentiality and privacy commitments applicable to that entity. Inspected the Privacy Policy on the company website to determine that the company publicly disclosed its confidentiality and privacy commitments.	No exceptions noted.
CA-28 - The company has a documented risk management program in place that includes guidance on the identification of potential threats, rating the significance of the risks associated with the identified threats, and mitigation strategies.	Inspected the Risk Management Policy to determine that the company had a documented risk management program in place, including guidance on the identification of potential threats, rating the significance of risks associated with identified threats, and mitigation strategies for those risks. Inspected the signed Risk Management Policy for a sample of employees to determine that employees agreed to the policy.	No exceptions noted.
CA-29 - The company specifies its objectives to enable the identification and assessment of risk related to the objectives.	Inspected the Risk Management Policy to determine that the company specified its objectives to enable the identification and assessment of risk related to the objectives. Inspected the completed risk assessment to determine that the company specified its objectives to enable the identification and assessment of risk related to the objectives on an annual basis.	No exceptions noted.

Control Activity	Tests Performed	Test Results
CA-30 - The company's risk assessments are performed at least annually. As part of this process, threats and changes (environmental, regulatory, and technological) to service commitments are identified and the risks are formally assessed. The risk assessment includes a consideration of the potential for fraud and how fraud may impact the achievement of objectives.	Inspected the completed risk assessment to determine that the company's risk assessment was performed annually. Threats and changes to services commitments were identified and the risk were formally assessed. The risk assessment included a consideration of the potential for fraud.	No exceptions noted.
CA-31 - The company has a vendor management program in place. Components of this program include: - critical third-party vendor inventory; - vendor's security and privacy requirements; and - review of critical third-party vendors at least annually.	Inspected the list of vendors to determine that the company tracks and inventories their third-party vendors. Inspected the attestation report and security assessments for a sample of critical vendors to determine that the company had a vendor management program in place and included the relevant components. Inspected the company's policies to determine that the company had a vendor management program in place which included third-party inventory, security and privacy requirements, and review of vendors annually.	No exceptions noted.
CA-32 - The company has a documented business continuity/disaster recovery (BC/DR) plan and tests it at least annually.	Inspected the Business Continuity/Disaster Recovery Plan to determine that the company had a documented BC/DR plan and tested it at least annually. Inspected the signed Business Continuity/Disaster Recovery plan for an example employee to determine that the company had a documented BC/DR plan and tested it at least annually. Inspected the completed tabletop exercise to determine that the company had a documented BC/DR plan and tested it at least annually.	No exceptions noted.
CA-33 - The company's penetration testing is performed at least annually. A remediation plan is developed and changes are implemented to remediate vulnerabilities in accordance with SLAs.	Inspected the Risk Management Policy to determine that the company's penetration testing was performed at least annually. A remediation plan was developed and changes were implemented to remediate vulnerabilities in accordance with SLAs. Inspected the tickets for a sample of vulnerabilities to determine that the company's penetration testing was performed at least annually. A remediation plan was developed and changes were implemented to remediate vulnerabilities in accordance with SLAs. Inspected the penetration test report to determine that the company's penetration testing was performed at least annually. A remediation plan was developed and changes were implemented to remediate vulnerabilities in accordance with SLAs.	No exceptions noted.

Control Activity	Tests Performed	Test Results
CA-34 - The company has a configuration management procedure in place to ensure that system configurations are deployed consistently throughout the environment.	Inspected the Operation Security Policy to determine that the company had a configuration management procedure in place to ensure that system configurations were deployed consistently throughout the environment. Inspected the deployment system configurations and an example change to determine that the company had a configuration management procedure in place to ensure that system configurations were deployed consistently throughout the environment.	No exceptions noted.
CA-35 - The company has a formal systems development life cycle methodology in place that governs the development, acquisition, implementation, changes, and maintenance of information systems and related technology requirements.	Inspected the Secure Development Policy to determine that the company had a formal system development life cycle methodology in place to govern the development, acquisition, implementation, changes (including emergencies), and maintenance of information systems and related technology requirements. Inspected the signed Secure Development Policy for a sample of employees to determine that the company had a formal system development life cycle methodology in place to govern the development, acquisition, implementation, changes (including emergencies), and maintenance of information systems and related technology requirements.	No exceptions noted.
CA-36 - The company's access control policy documents the requirements for the following access control functions including adding new users; modifying users; and/or removing an existing user's access.	Inspected the access policies of the company to determine that the company's access control policy documented the requirements for the following access control functions including adding new users; modifying users; and/or removing an existing user's access. Inspected the signed access policies for a sample of employees to determine that the company's access control policy documented the requirements for the following access control functions including adding new users; modifying users; and/or removing an existing user's access. Inspected the access request ticket for a sample of current employees to determine that the company's access control policy documented the requirements for the following access control functions including adding new users; modifying users; and/or removing an existing user's access.	No exceptions noted.
CA-37 - The company specifies its objectives to enable the identification and assessment of risk related to the objectives.	Inspected the Risk Management Policy to determine that the company specified its objectives to enable the identification and assessment of risk related to the objectives. Inspected the completed risk assessment to determine that the company specified its objectives to enable the identification and assessment of risk related to the objectives.	No exceptions noted.

Control Activity	Tests Performed	Test Results
CA-38 - The company has formal retention and disposal procedures in place to guide the secure retention and disposal of company and customer data.	Inspected the company's data management policies to determine that the company had formal retention and disposal procedures in place to guide the secure retention and disposal of company and customer data. Inspected the signed data management policies for a sample of employees to determine that employees agree to the company's data management practices.	No exceptions noted.
CA-39 - The company requires changes to software and infrastructure components of the service to be authorized, formally documented, tested, reviewed, and approved prior to being implemented in the production environment.	Inspected the Operation Security Policy to determine that the company required changes to software and infrastructure components of the service to be authorized, formally documented, tested, reviewed, and approved prior to being implemented in the production environment. Inspected the pull requests for a sample of changes to determine that the changes followed the defined change management process. Inspected the client's version control tool to determine that the configurations followed the defined change management process. Inspected the deployment system configurations and an example change to determine that the company required changes to software and infrastructure components of the service to be authorized, formally documented, tested, reviewed, and approved prior to being implemented in the production environment. Inspected the change ticket for a sample of application changes to determine that the changes followed the defined change management process.	No exceptions noted.
CA-40 - The company's data backup policy documents requirements for backup and recovery of customer data.	Inspected the company policies to determine that the company's data backup policy documents requirements for backup and recovery of customer data. Inspected the signed company policies for a sample of employees to determine that the company's data backup policy documents requirements for backup and recovery of customer data. Inspected the completed tabletop exercise to determine that the company's data backup policy documents requirements for backup and recovery of customer data.	No exceptions noted.

Control Activity	Tests Performed	Test Results
CA-41 - The company's datastores housing sensitive customer data are encrypted at rest.	Inspected the Cryptography Policy to determine that the company's datastores housing sensitive customer data were encrypted at rest. Inspected the client's AWS account to determine that the configurations for company datastores followed the defined encryption requirements for safeguarding customer data at rest. Inspected the encryption configurations to determine that the configurations for company datastores followed the defined encryption requirements for safeguarding customer data at rest.	No exceptions noted.
CA-42 - The company restricts privileged access to encryption keys to authorized users with a business need.	Inspected the Cryptography Policy to determine that the company restricts privileged access to encryption keys to authorized users with a business need.	No exceptions noted.
CA-43 - The company restricts privileged access to the firewall to authorized users with a business need.	Inspected the client's AWS account to determine that the company firewall rulesets restricted privileged access to the firewall to authorized users with a business need. Inspected the Asset Management Policy to determine that the company restricted privileged access to the firewall to authorized users with a business need. Inspected the user access listing and SSH keys provisioned to determine that the company SSH configurations restricted privileged access to the firewall to authorized users with a business need. Inspected the client's AWS firewall rule set to determine that the company firewall rulesets restricted privileged access to the firewall to authorized users with a business need.	No exceptions noted.
CA-44 - The company's network is segmented to prevent unauthorized access to customer data.	Inspected the network diagram to determine that the company's network was segmented from the public network to prevent unauthorized access to customer data.	No exceptions noted.
CA-45 - The company requires passwords for in-scope system components to be configured according to the company's policy.	Inspected the Access Control Policy to determine that the company required passwords for in-scope system components to be configured according to the company's policy. Inspected the signed Access Control Policy for a sample of employees to determine that employees agreed to the company's password requirements. Inspected the password configurations for in-scope systems to determine that they were in accordance with the company's policy. Observed that password managers were in use on user endpoints to determine that the company required passwords for in-scope system components to be configured according to the company's policy.	No exceptions noted.

Control Activity	Tests Performed	Test Results
CA-46 - The company restricts privileged access to the application to authorized users with a business need.	Inspected the Access Control Policy to determine that the company restricted privileged access to the application to authorized users with a business need. Inspected the admin user listings to critical applications to determine that the company restricted privileged access to the application to authorized users with a business need.	No exceptions noted.
CA-47 - The company restricts privileged access to databases to authorized users with a business need.	Inspected the Access Control Policy to determine that the company restricted privileged access to databases to authorized users with a business need. Inspected the access request ticket for a sample of current employees to determine that the company restricted privileged access to databases to authorized users with a business need.	No exceptions noted.
CA-48 - The company maintains a formal inventory of production system assets.	Inspected the Asset Management Policy to determine that the company maintained a formal inventory of production system assets. Inspected the inventory listing to determine that the company maintained a formal inventory of production system assets.	No exceptions noted.
CA-49 - The company restricts privileged access to the production network to authorized users with a business need.	Inspected the Access Control Policy to determine that the company required authentication to the production network to authorized users with a business need. Inspected the access request ticket for a sample of current employees to determine that the company restricted privileged access to the network to authorized users with a business need.	No exceptions noted.
CA-50 - The company restricts privileged access to the operating system to authorized users with a business need.	Inspected the Access Control Policy to determine that the company restricted privileged access to the operating system to authorized users with a business need. Inspected the access request ticket for a sample of current employees to determine that the company restricted privileged access to the operating system to authorized users with a business need.	No exceptions noted.
CA-51 - The company requires authentication to production datastores to use authorized secure authentication mechanisms, such as unique SSH key.	Inspected the Access Control Policy to production datastores to use authorized secure authentication mechanisms, such as unique SSH key. Inspected the database user listing and password configurations to determine that the company required authentication to production datastores to use authorized secure authentication mechanisms. Inspected the access request ticket for a sample of current employees to determine that the company restricted privileged access to data stores to authorized users with a business need.	No exceptions noted.

Control Activity	Tests Performed	Test Results
CA-52 - The company ensures that user access to in-scope system components is based on job role and function or requires a documented access request form and manager approval prior to access being provisioned.	Inspected the Access Control Policy to determine that the company ensured that user access to in-scope system components was based on job role and function or required a documented access request form and manager approval prior to access being provisioned. Inspected the access request ticket for a sample of current employees to determine that the company ensured that user access to in-scope system components was based on job role and function or required a documented access request form and manager approval prior to access being provisioned.	No exceptions noted.
CA-53 - The company requires authentication to the "production network" to use unique usernames and passwords or authorized Secure Socket Shell (SSH) keys.	Inspected the encryption configurations and SSL certificate to determine that the company required authentication to the production network required unique usernames and passwords or authorized SSH keys. Inspected the SSH configurations to determine that the company required authentication to the production network required unique usernames and passwords or authorized SSH keys. Inspected the password configurations to determine that the company required authentication to the production network required unique usernames and passwords or authorized SSH keys.	No exceptions noted.
CA-54 - The company's production systems can only be remotely accessed by authorized employees via an approved encrypted connection.	Inspected the encryption configurations and SSL certificate to determine that the company's production systems can only be remotely accessed by authorized employees via an approved encrypted connection. Inspected the Access Control Policy to determine that the company established requirements that production systems can only be remotely accessed by authorized employees via an approved encrypted connection.	No exceptions noted.
CA-55 - The company's production systems can only be remotely accessed by authorized employees possessing a valid multi-factor authentication (MFA) method.	Inspected the Access Control Policy to determine that the company requires production systems to only be remotely accessed by authorized employees possessing a valid MFA method. Inspected the company's user listings, system and password configurations to determine that the company's production systems can only be remotely accessed by authorized employees possessing a valid MFA method.	No exceptions noted.

Control Activity	Tests Performed	Test Results
CA-56 - The company restricts access to migrate changes to production to authorized personnel.	Inspected the change tickets for a sample of application changes to determine that the company restricted access to migrate changes to production to authorized personnel. Inspected the version control configurations to determine that the company restricted access to migrate changes to production to authorized personnel. Inspected the Operation Security Policy to determine that the company restricted access to migrate changes to production to authorized personnel. Inspected the pull requests for a sample of changes to determine that the company restricted access to migrate changes to production to authorized personnel. Inspected the client's version control tool to determine that the tool was configured to restrict access to migrate changes to production to authorized personnel. Inspected the Secure Development Policy to determine that the company restricted access to migrate changes to production to authorized personnel.	No exceptions noted.
CA-57 - The company has a data classification policy in place to help ensure that confidential data is properly secured and restricted to authorized personnel.	Inspected the Data Management Policy to determine that the company had a data classification policy in place to help ensure that confidential data is properly secured and restricted to authorized personnel. Inspected the signed Data Management Policy for a sample of employees to determine that employees agreed to the policy.	No exceptions noted.
CA-58 - The company requires authentication to systems and applications to use unique username and password or authorized Secure Socket Shell (SSH) keys.	Inspected the application admin user listing to determine that the company required authentication to systems and applications to use unique username and password or authorized SSH keys. Inspected the AWS logs to determine that the company removed access to the accounts of terminated users.	No exceptions noted.

Control Activity	Tests Performed	Test Results
CA-59 - The company conducts access reviews at least quarterly for the in-scope system components to help ensure that access is restricted appropriately. Required changes are tracked to completion.	Inspected the Access Control Policy to determine that the company conducted access reviews at least quarterly for the in-scope system components to help ensure that access was restricted appropriately. Required changes are tracked to completion. Inspected the client's cloud provider configurations to determine that the company monitors and remediates identified issues, tracking changes to completion. Inspected the completed user access reviews for a sample of production access reviews to determine that the company conducted reviews at least quarterly for the in-scope system components to ensure that access was restricted appropriately. Required changes are tracked to completion. Inspected the customer's user listings for in-scope system components to ensure all accounts are associated with users. Inspected the client's identity provider configurations to determine that the company monitors and remediates identified issues, tracking changes to completion.	No exceptions noted.
CA-60 - The company completes termination checklists to ensure that access is revoked for terminated employees within SLAs.	Inspected the Access Control Policy to determine that the company termination checklists require access to be revoked for terminated employees within SLAs. Inspected the Employee Termination Policy to determine that the company termination checklists require access to be revoked for terminated employees within SLAs. Inspected the access reviews for selected periods to determine that terminated user accounts did not have access to in-scope systems. Inspected the company user listings to determine that the company completed termination checklists for terminated employees were completed within SLAs.	Testing of this control activity disclosed that there were no terminated employees during the review period.
CA-61 - The company has processes in place for granting, changing, and terminating physical access to company data centers based on an authorization from control owners.	Inspected the Physical Security Policy to determine that the company has processes in place for granting, changing, and terminating physical access to company data centers based on an authorization from control owners. Inspected the signed physical security policies for a sample of employees to determine that employees agreed to the company policies.	No exceptions noted.

Control Activity	Tests Performed	Test Results
CA-62 - The company has electronic media containing confidential information purged or destroyed in accordance with best practices, and certificates of destruction are issued for each device destroyed.	Inspected the Asset Management Policy to determine that the company had electronic media containing confidential information purged or destroyed in accordance with best practices, and certificates of destruction were issued for each device destroyed. Inspected the signed Asset Management Policy for a sample of employees to determine that employees agreed to the company policy. Inspected the disposal listing for a sample of disposal requests to determine that the company had electronic media containing confidential information was purged or destroyed in accordance with best practices, and certificates of destruction were issued for each device destroyed.	Testing of this control activity disclosed that there were no media devices destroyed or purged during the review period.
CA-63 - The company purges or removes customer data containing confidential information from the application environment, in accordance with best practices, when customers leave the service.	Inspected the Data Management Policy to determine that the company requires the purge or removal of customer data containing confidential information from the application environment, in accordance with best practices, when customers leave the service. Inspected the customer deletion requests from a sample of customers to determine that the company purged or removed customer data containing confidential information from the application environment, in accordance with best practices, when customers leave the service.	Testing of this control activity disclosed that there were no customer data deletion request during the review period.
CA-65 - The company uses firewalls and configures them to prevent unauthorized access.	Inspected the firewall configurations to determine that the company uses firewalls and configures them to prevent unauthorized access. Inspected the company's SSH configurations to determine that the company uses firewalls and configures them to prevent unauthorized access.	No exceptions noted.
CA-66 - The company uses secure data transmission protocols to encrypt confidential and sensitive data when transmitted over public networks.	Inspected the Cryptography Policy to determine that the company had a documented process around secure data transmission protocols to encrypt confidential and sensitive data when transmitted over public networks. Inspected the client's cloud load balancer configurations to determine that the company used secure data transmission protocols to encrypt confidential and sensitive data when transmitted over public networks. Inspected the SSL certificates to determine that the company used secure data transmission protocols to encrypt confidential and sensitive data when transmitted over public networks.	No exceptions noted.

Control Activity	Tests Performed	Test Results
CA-67 - The company has infrastructure supporting the service patched as a part of routine maintenance and as a result of identified vulnerabilities to help ensure that servers supporting the service are hardened against security threats.	Inspected the Operation Security Policy to determine that the company required infrastructure supporting the service patch as a part of routine maintenance and as a result of identified vulnerabilities to help ensure that servers and supporting the service were hardened against security threats. the vulnerability scanning configurations to determine that the company had infrastructure supporting the service patched as a part of routine maintenance and as a result of identified vulnerabilities to help ensure that servers and supporting the service were hardened against security threats.. Inspected a sample of remediated vulnerabilities to determine that the company had infrastructure supporting the service patching as a part of routine maintenance and as a result of identified vulnerabilities to help ensure that servers and supporting the service were hardened against security threats.	No exceptions noted.
CA-68 - The company uses an intrusion detection system to provide continuous monitoring of the company's network and early detection of potential security breaches.	Inspected the CloudTrail configurations to determine that the company provides continuous monitoring of the company's network and early detection of potential security breaches. Inspected the centrally managed antivirus configurations to determine that the company provides continuous monitoring of the company's network and early detection of potential security breaches. Inspected the client's AWS configurations to determine that the company provides continuous monitoring of the company's network and early detection of potential security breaches. Inspected the client's security configurations to determine that the company provides continuous monitoring of the company's network and early detection of potential security breaches.	No exceptions noted.
CA-69 - The company's network and system hardening standards are documented, based on industry best practices, and reviewed at least annually.	Inspected the Operation Security Policy to determine that the company requires network and system hardening standards documented, based on industry best practices, and reviewed at least annually. Inspected the customer's security settings and configurations to determine that the company's network and system hardening standards were documented, based on industry best practices, and reviewed at least annually.	No exceptions noted.
CA-70 - The company has a mobile device management (MDM) system in place to centrally manage mobile devices supporting the service.	Inspected the Information Security Policy to determine that the company had requirements around an MDM system in place to centrally manage mobile devices supporting the service.	No exceptions noted.
CA-71 - The company encrypts portable and removable media devices when used.	Inspected the Cryptography Policy to determine that the company requires encryption of portable and removable media devices when used. Inspected the MDM tool for a sample of endpoint devices to determine that the company encrypted portable and removable media devices when used.	No exceptions noted.

Control Activity	Tests Performed	Test Results
CA-73 - The company deploys anti-malware technology to environments commonly susceptible to malicious attacks and configures this to be updated routinely, logged, and installed on all relevant systems.	Inspected the Information Security Policy to determine that the company deployed anti-malware technology to environments commonly susceptible to malicious attacks and configures this to be updated routinely, logged, and installed on all relevant systems. Inspected the centrally managed antivirus configurations to determine that the company deployed anti-malware technology to environments commonly susceptible to malicious attacks and configures this to be updated routinely, logged, and installed on all relevant systems.	No exceptions noted.
CA-74 - The company's formal policies outline the requirements for the following functions related to IT / Engineering: - vulnerability management; - system monitoring.	Inspected the company's policies to determine that the formal policies outlined the requirements for the following functions related to IT / Engineering: - vulnerability management; - system monitoring. Inspected the signed policies for a sample of employees to determine that employees agreed to the company's formal policies for the following functions related to IT / Engineering: - vulnerability management; - system monitoring.	No exceptions noted.
CA-75 - An infrastructure monitoring tool is utilized to monitor systems, infrastructure, and performance and generates alerts when specific predefined thresholds are met.	Inspected the Operation Security Policy to determine an infrastructure monitoring tool is utilized to monitor systems, infrastructure, and performance and generates alerts when specific predefined thresholds are met. Inspected the load balancer configurations to determine an infrastructure monitoring tool is utilized to monitor systems, infrastructure, and performance and generates alerts when specific predefined thresholds are met. Inspected the load balancer alert configurations and an example alert to determine an infrastructure monitoring tool is utilized to monitor systems, infrastructure, and performance and generates alerts when specific predefined thresholds are met. Inspected the client's AWS account to determine an infrastructure monitoring tool is utilized to monitor systems, infrastructure, and performance and generates alerts when specific predefined thresholds are met.	No exceptions noted.

Control Activity	Tests Performed	Test Results
CA-76 - The company's security and privacy incidents are logged, tracked, resolved, and communicated to affected or relevant parties by management according to the company's security incident response policy and procedures.	Inspected the Incident Response Policy to determine that the company required security and privacy incidents to be logged, tracked, resolved, and communicated to affected or relevant parties by management according to the company's security incident response policy and procedures. Inspected the Operation Security Policy to determine that the company required security and privacy incidents to be logged, tracked, resolved, and communicated to affected or relevant parties by management according to the company's security incident response policy and procedures. Inspected the signed policies for a sample of employees to determine that employees agreed to the company incident response policies Inspected the resolved security incidents for a sample of security incidents to determine that the company required security and privacy incidents to be logged, tracked, resolved, and communicated to affected or relevant parties by management according to the company's security incident response policy and procedures.	No exceptions noted.
CA-77 - The company tests their incident response plan at least annually.	Inspected the Incident Response Policy to determine that the company required testing their incident response plan at least annually. Inspected the completed incident response test to determine that the company tested their incident response plan at least annually. Inspected the resolved incident ticket for an example critical incident to determine that the company tested their incident response plan at least annually.	No exceptions noted.
CA-79 - The company maintains cybersecurity insurance to mitigate the financial impact of business disruptions.	Inspected the Operation Security Policy to determine that the company considered cybersecurity insurance to mitigate the financial impact of business disruptions. Inspected the most recent insurance policy to determine that the company considered cybersecurity insurance to mitigate the financial impact of business disruptions.	No exceptions noted.
CA-80 - The company has Business Continuity and Disaster Recovery Plans in place that outline communication plans in order to maintain information security continuity in the event of the unavailability of key personnel.	Inspected the Business Continuity/Disaster Recovery policies to determine that the company had BC/DR plans in place that outlined communication plans in order to maintain information security continuity in the event of the unavailability of key personnel. Inspected the signed Business Continuity/Disaster Recovery policies to determine that employees agreed to the policies.	No exceptions noted.